

Another Jeff-authored provision proved powerful in pushing back on Internal Revenue Service—IRS—overreach. When the Inflation Reduction Act of 2022 was being debated, a key funding mechanism was to provide the IRS with a bloated, \$80 billion 10-year budget to squeeze more money out of American taxpayers to finance Green New Deal priorities. Jeff knew the estimated revenue from additional enforcement would have to include taxpayers making less than \$400,000 per year, thus breaking a campaign pledge from the Biden administration to not “raise taxes one penny on anyone earning less than \$400,000 a year.” Congress’s non-partisan scorekeepers confirmed that individuals making under that amount would be swept up in new audits, and Jeff crafted legislation to prevent the IRS from using any new funding to increase audits on anyone under that threshold. While the legislation did not pass in a Democrat-controlled Senate, it sent a clear message that the President’s pledge was bound to be broken.

One last example: Jeff may be single-handedly responsible for preventing the IRS from being able to snoop into the bank accounts of every American. Democrats proposed a new bank monitoring scheme to help track inflows and outflows on financial accounts, collecting more data on taxpayers in yet another effort to squeeze more funds out of them. Jeff helped to shine a spotlight on this idea before it could ever even become legislative language. Thanks to an aggressive educational campaign, Americans rightly rejected the idea before it could ever become law.

Even while Jeff was fighting these reconciliation battles, he managed to simultaneously perform diligent oversight of the executive branch, Departments, and Agencies within the committee’s jurisdiction, from the Social Security Administration to the U.S. Department of the Treasury and Internal Revenue Service. Jeff never missed a deadline, and each Agency knew it, whether it was the issuance of the Social Security Trustees Report, the President’s budget, or responding to a letter by the requested deadline.

Jeff’s Senate career stretches beyond the tumultuous years of the 117th Congress, with many accomplishments to count. In 2009, Jeff was working on the Senate Banking Committee when then-President Obama and Senate Democrats undertook an effort to overhaul the U.S. financial regulatory system—or what later became known as the Dodd-Frank Act. During Senate negotiations, Obama administration officials, the Federal Reserve, and the Federal Deposit Insurance Corporation—FDIC—launched an all-out campaign for blanket bailout authority that would have allowed them to bail out large financial institutions and insert greater Federal control over our Nation’s private financial system. Jeff worked to ensure that provisions in Dodd-Frank covering section 13(3) of

the Federal Reserve Act did not allow unfettered bailout authority for unelected government officials, but instead provided a role for Congress and its elected officials if ever the Federal Reserve and others in government acted to battle “unusual and exigent circumstances” and required the Fed to be accountable for whatever emergency activities it pursued during such circumstances. Having those provisions in the Federal Reserve Act to provide a role for Congress and to provide transparency in government turned out to be very valuable when the Fed was called to react to the economic shutdowns accompanying the COVID-19 pandemic.

In 2015, after years of short-term funding patches, Jeff worked to secure critical long-term funding for a bipartisan multiyear highway bill, the Fixing America’s Surface Transportation Act, providing much-needed stability and certainty to our country’s highway and transit programs. That same year, he developed legislative strategy and text for the Social Security provisions of the Bipartisan Budget Act of 2015, which included the most significant changes to Social Security in more than 30 years.

When the coronavirus pandemic shook the world in early 2020, the Senate Finance Committee not only led on tax and health policy responses, but also key provisions to help those who were suddenly out of work, largely due to factors beyond their control. Jeff was instrumental in developing policy to provide much-needed temporary support for American workers impacted by the pandemic. Creating a temporary enhanced unemployment program that could be implemented quickly—and work across all 50 States—was no small feat. Jeff’s work on the unemployment provisions included in the Coronavirus Aid, Relief, and Economic Security Act provided a lifeline to the self-employed, gig workers and other Americans who could not work due to the coronavirus. Jeff remained engaged in implementation and oversight of these provisions in ensuing years, making sure the government acted as a good steward of taxpayer dollars.

The Finance Committee also has jurisdiction over the Federal debt limit, and Jeff has been directly involved in some of the toughest debt ceiling battles over the years. From 2011–2012, Jeff was the chief economist for the Budget Committee and the Finance Committee and successfully helped to prevent the United States from going over a “fiscal cliff” in 2013. While each effort by Congress to increase the debt limit involves contemplating staggeringly higher and higher numbers, Jeff was committed to pushing every administration to be more transparent and provide greater consultation with Congress about their debt management approaches. As conversations about how the United States will continue to pay its bills on time and how we should budget for the future, dominate the

halls of Congress, I expect Jeff is experiencing a bit of *deja vu*. Unfortunately, for Jeff, we know where to find him.

Perhaps most consequential in Jeff’s Finance Committee career is passage of the 2017 Tax Cuts and Jobs Act, the most comprehensive tax overhaul in more than 30 years. This tax reform package delivered on Republicans’ promise of creating and advancing pro-growth policies that lift the economy and build a better future for the American people. It created a tax code based in simplicity and fairness. It lowered rates across the board for all Americans. It ensured businesses of all sizes could better compete, bringing jobs and investment back to our shores. Prior to the pandemic, we were experiencing the strongest economy in many of our lifetimes, in no small part due to this landmark legislation. Jeff played an instrumental role in coordinating between the Budget and Finance Committees while this package came together, and I am not sure we would have succeeded without his prowess using Microsoft Excel, which was—and remains—a mystery to many of his colleagues. Sincerely, because of Jeff and many other’s tireless efforts, tax reform did a lot of good for a great number of people throughout the country.

Jeff has been described by many as “an institution,” not just of the Finance Committee, but of the Senate. He is well-liked and respected by colleagues on both sides of the aisle, and those who have worked with him can attest to his indispensable mentorship, good humor, and friendship. He will be missed in the halls of the Senate, but fortunately, he has not gone far. I thank him for his outstanding counsel and guidance and wish him all the best.

#### ADDITIONAL STATEMENTS

##### REMEMBERING KIM HELPER

• Mrs. BLACKBURN. Mr. President, today Tennesseans are mourning the loss of one of our most faithful public servants. On March 20, Williamson County District Attorney General Kim Helper passed away after a brief illness, leaving behind a legacy that prioritized family, community, and the pursuit of justice.

Before she died, Kim dedicated her life to the practice of law. She worked for the Volunteer State for 25 years, rising through the ranks at the State attorney general’s office before her 2008 appointment to the position of district attorney general for the 21st Judicial District. The people of Tennessee were so pleased with the work she was doing that they elected her to the post three times, most recently last year.

When she wasn’t doing her part to keep her community safe, Kim spent time improving it alongside the other members of St. Paul’s Episcopal Church, Lodge No. 41 of the Fraternal Order of Police, the Keep Tennessee

Beautiful Advisory Board, the Williamson County Republican Career Women, the Leadership Franklin Alumni Association, the Tennessee Bar Association, and Beta Sigma Phi Sorority. One can only imagine the heroic effort it took to work through all the obligations on her calendar, but that was the way Kim liked it. She will be dearly missed by all those who benefited from her knowledge and expertise; but in addition to being a model leader, Kim was also an excellent teacher. I look forward to seeing the young professionals she mentored fill the considerable space she has left behind. If they are anything like Kim, we can expect them to do the job with gusto.

On behalf of all Tennesseans, I offer condolences to Kim's husband Gerry, her daughters Abby and Renee, and her many friends and ask my colleagues to pray that the memory of this happiest of warriors will serve as a source of comfort for all who loved her.●

#### 150TH ANNIVERSARY OF BENTONVILLE, ARKANSAS

● Mr. BOOZMAN. Mr. President, I rise today to recognize Bentonville, Arkansas's 150th anniversary.

Founded in 1873, Bentonville has a long and vibrant history. In 1837, a site was designated as the county seat for Benton County. Then in January 1873, residents filed a petition with Benton County to incorporate as the town of Bentonville. On March 28, incorporating documents including a petition, map, and transcripts of the court hearing were certified, and in April, the certified incorporating documents were officially filed with Benton County.

The county and the town, which became the county seat, were named in honor of Senator Thomas Hart Benton, from Missouri, in recognition of his advocacy for westward expansion of the United States that resulted in Arkansas's admission to the Union.

Over the years, this community has grown and flourished, becoming a hub of commerce and culture in the region. It officially became a city in 1905 and was known most for the agricultural activity that characterized its economy and lifestyle. Just a few decades later, its economic footprint began to change. By 1950, Sam Walton had opened the original Walton's 5&10 store on the Bentonville Square and helped transform the city as the company continued grow, expanding its influence both locally and globally.

Bentonville is also home to the stunning Crystal Bridges Art Museum, which houses a world-class collection of American art. The museum's architecture and natural surroundings make it a must-see destination for art lovers throughout the U.S. and around the world.

The Natural State is blessed with over 100,000 miles of streams and rivers, 600,000 acres of lakes, hundreds of miles

of trails, and over 3.2 million acres of public land, and Bentonville is a great example of a community that embodies the opportunity these outdoor amenities hold. The city has become a premiere cycling destination with over 181 miles of dedicated trail across Bentonville and neighboring cities in the county. These paths have become a key cultural and economic driver and represent the strong recreational quality of life that thrives in the region.

Given its rapid growth, I have been proud to work with local leaders and support their efforts to improve infrastructure and allow citizens to enjoy these trails or access the unique opportunities available in the community and throughout Northwest Arkansas.

Congratulations to the entire Bentonville community on the milestone of 150 years and counting. I applaud the City of Bentonville Public Art Advisory Committee members for their hard work and dedication in organizing the celebratory events. They have brought pieces of the past together in a commemorative logo that defines the history, small-town feel and culture that is Bentonville. The State flower of the apple blossom shares the story of the city's history as a one-time top apple producer. I am pleased to see the excitement in recognition of this occasion and wish the community the very best as it continues to grow, help define northwest Arkansas, and serve as wonderful place to live, work, and explore.●

#### MESSAGE FROM THE PRESIDENT

A message from the President of the United States was communicated to the Senate by Ms. Kelly, one of his secretaries.

#### PRESIDENTIAL MESSAGE

#### BUDGET OF THE UNITED STATES GOVERNMENT FOR FISCAL YEAR 2024—PM 5

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States, together with an accompanying report; which was referred jointly, pursuant to the order of January 30, 1975, as modified by the order of April 11, 1986; to the Committees on Appropriations; and the Budget:

*To the Congress of the United States:*

When I took office 2 years ago, COVID-19 was raging and our economy was reeling. Millions of workers had lost their jobs, hundreds of thousands of businesses closed, supply chains were snarled, and schools were still shuttered. Families across the Nation were feeling real pain. But today, 230 million Americans have been vaccinated. We have created a record 12 million jobs, and unemployment is at a more than 50-year low, with near-record lows for Black and Latino work-

ers and women. Wages are rising, inflation is slowing, manufacturing is booming, and our economy is growing. More Americans have health insurance than ever before, and a record 10 million Americans have applied to start a small business—each application an act of hope. Our economic plan for the Nation is working, and American families are starting to have a little more breathing room.

I ran for President to rebuild our economy from the bottom up and middle out, not from the top down—because when the middle class does well, the poor have a ladder up and the wealthy still do well. We all do well. For too long, though, the backbone of America, the middle class, has been hollowed out. Too many American jobs were shipped overseas. Unions were weakened. Once-thriving cities and towns have become shadows of what they were. My economic vision is about investing in those places and people who have been forgotten. That is what we have done in these historic past 2 years.

Together, the Bipartisan Infrastructure Law, CHIPS and Science Act, and Inflation Reduction Act are among the most significant public investments in our Nation's history, expected to draw more than \$3.5 trillion in public and private funding for infrastructure and industries of the future—including clean energy. It is simple: you cannot be the number one economy in the world unless you have the best infrastructure in the world. So we are finally rebuilding our roads, bridges, railways, ports, airports, water systems, and more to keep our people safe, our goods moving, and our economy growing. We have already announced over 20,000 projects and awards, creating tens of thousands of good-paying union jobs while requiring that all construction materials are made in America. Americans everywhere can take pride in seeing shovels in the ground for that work.

Meanwhile, the CHIPS and Science Act is making sure America once again leads the world in developing and manufacturing the semiconductors that power everything from cellphones to cars. The United States invented those chips, and it is time that we make them at home again so our economy never again relies on chips manufactured abroad. Private companies have already pledged \$300 billion in new investments in American manufacturing, many thanks to this law, and they are breaking ground on facilities that will employ tens of thousands of Americans with good jobs and breathe new life into communities across the United States.

At the same time, we are taking on powerful special interests to cut costs for working families—for example, lowering healthcare and prescription drug costs by extending Affordable Care Act subsidies and capping insulin prices and out-of-pocket drug costs for seniors on Medicare. The Inflation Reduction Act also gives Medicare the power